

Funds Available Analysis			
		2026	2027
Certified Beginning FreeCash Balance		13,307	11,678
(+) Net Revenues		46,026	48,471
Total Revenues + FreeCash		59,333	60,149
Certified FreeCash remaining		6,093	2,661
Additional Free Cash Remaining- hold aside			
Total Funds Available		53,240	57,489
Less Required Annual Expenditures (aka: Fixed Costs):			
Reserve Fund		849	692
Solid Waste Disposal		127	131
LSRHS Debt		63	0
LSRHS Pensions & Insurance		725	834
Vocational School Assessment(s)		108	111
Debt Service		5,098	5,700
Pensions & Insurance		9,108	10,148
OPEB		666	683
OPEB-LSRHS		60	65
Capital Plan		1,053	552
Capital Exclusions			
Maintenance Articles		231	288
Other Articles		109	109
School Spec Ed Medicaid Reimb (CH766)		44	85
Stabilization Fund, Preferred items, contingencies		4,070	6,373
Free Cash Appropriated for One-time Expenditure			
Total Required Expenditures		22,317	25,778
Total Funds For Discretionary Spending		30,923	31,711
Guideline for Discretionary Spending		3.6	2.5
Add'l Funds for Discretionary Spending		\$1,069	\$788
Original Guideline		2.5%	